



STATE OF NEVADA
DEPARTMENT OF TAXATION
RETAIL CANNABIS TAX RETURN

TID# - LOC: -
 Return for Period Ending:
 Due on or Before:
 Date Paid:

Business or Individual's Name			
Physical Address			
City, State, Zip			

Mail Returns to: Nevada Department of Taxation
 3850 Arrowhead Drive
 Carson City, NV 89706

Check this box if this is an amended return for the specified filing period

Make checks payable to: Nevada Department of Taxation

All sales must be reported in the month that the sale occurred.

1.	Total Gross Sales	
2.	Total Sales of Medical Use Cannabis	
3.	Total Sales to Independent Cannabis Lounges (Supplemental Form #1 must be submitted with return)	
4.	Total Taxable Sales (Line 1 – Line 2 - Line 3)	
5.	Total Calculated Tax (Line 4 x 10% (.10))	
6.	Less Credit(s) Approved by the Department	
7.	Net Tax Due (Line 5 – Line 6)	
8.	Penalty (See instructions for rate)	
9.	Interest (See instructions for calculation)	
10.	Plus Liabilities Established by the Department	
11.	Total Amount Due (Line 7 + Line 8 + Line 9 + Line 10)	
12.	Total Amount Remitted with Return	

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. RETURN MUST BE SIGNED.

RETURN MUST BE SIGNED

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

 PRINT NAME OF PERSON SIGNING RETURN

 SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

 TITLE PHONE NUMBER (WITH AREA CODE)

 FEDERAL TAX ID NUMBER (EIN OR SSN) DATE

RETAIL CANNABIS TAX RETURN INSTRUCTIONS

- Line 1: TOTAL GROSS SALES – Enter the amount of all sales (excluding any taxes collected). Total gross sales include sales of medical use cannabis.
- Line 2: TOTAL SALES OF MEDICAL USE CANNABIS – Enter all medical use cannabis sales made to a person holding a valid registry identification card, letter of approval, or is authorized to engage in the medical use of cannabis under the laws of his or her state or jurisdiction of residence. This amount should be deducted from Line 1 when calculating total amount due.
- Line 3: TOTAL SALES TO INDEPENDENT CANNABIS LOUNGES – Enter the total sales price for all sales made to an Independent Cannabis Lounge. This amount should be deducted from Line 1 when calculating total amount due. Supplemental Form #1 documenting each individual sale to an Independent Cannabis Consumption Lounge must be completed in its entirety and submitted with this return.
- Line 4: TAXABLE SALES – Line 1 minus Line 2 minus Line 3.
- Line 5: TOTAL CALCULATED TAX – Line 4 multiplied by 10% (0.10).
- Line 6: CREDITS - Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Do not take the credit if you have applied for a refund. *NOTE: Only credits established by the Department may be used.*
- Line 7: NET TAX DUE – Line 6 minus Line 5.
- Line 8: PENALTY – If this return is not submitted/postmarked and taxes are not paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days the payment is late per NAC 360.395 (see table below). The maximum penalty amount is 10%.

Number of Days Late	Penalty Percentage	Multiple By:
1 – 10	2%	.02
11 – 15	4%	.04
16 – 20	6%	.06
21 – 30	8%	.08
31 +	10%	.10

Determine the number of days late the payment is and multiply the net tax owed (Line 7) by the appropriate rate based on the table below. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.

- Line 9: INTEREST – Multiply Line 7 x 0.75% (or .0075) for each month, or fraction thereof, late.
- Line 10: PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT – Enter any amount due for prior reporting periods for which you have received a Department of Taxation billing notice.
- Line 11: TOTAL AMOUNT DUE – Add Line 7 through Line 10.
- Line 12: TOTAL AMOUNT REMITTED WITH RETURN - Enter the payment amount remitted with the return.

Definitions:

The following definitions are to be used to determine the classification of the facility relating to the payment of the Retail Cannabis Tax.

Adult-Use Retail Cannabis Store: An “Adult-Use Retail Cannabis Store”, as defined in NRS 678A.065, means a business that:

1. Is licensed by the Board pursuant to NRS 678B.250; and
2. Acquires, possesses, delivers, transfers, supplies, sells, or dispenses cannabis or related supplies to a consumer or to another adult-use cannabis retail store.

Independent Cannabis Consumption Lounge: An “Independent Cannabis Consumption Lounge”, as defined in NRS 678A.157, means a business that:

1. Is licensed by the Board pursuant to NRS 678B.250;
2. Is not attached or immediately adjacent to an adult-use cannabis retail store; and
3. Allows single-use cannabis products or ready-to-consume cannabis products to be consumed on the premises of the business by persons 21 years of age or older.